



**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

March 1, 2019

MuckRock News  
DEPT MR 68737  
411A Highland Ave  
Somerville, MA 02144-2516

Dear MuckRock News:

RE: Nick Martin FOIA Request, [68737-77980779@requests.muckrock.com](mailto:68737-77980779@requests.muckrock.com)

This is our final response to your Freedom of Information Act (FOIA) request dated February 14, 2019 that we received on February 20, 2019.

You asked for a copy of all documents or IRS files pertaining to Martin James Beckman (aka Red Beckman, aka M.J. "Red" Beckman).

The scope of your request extends to records, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

You may contact our FOIA Public Liaison for assistance at:

David Nimmo  
Internal Revenue Service  
Disclosure Office 13  
24000 Avila Road, M/S 2201  
Laguna Niguel, CA 92677  
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call me at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19052-0070.

Sincerely,

A handwritten signature in black ink that reads "Michael C. Young". The signature is written in a cursive style with a long, sweeping tail on the "y".

Michael C Young  
Tax Law Specialist  
Badge No. 1000436696  
Disclosure Office 13